FOR MYSORE STATE

EDUCATION (195 2.) Department.

(Rt) SERIES.

G.O. NO. 401, EDUCATION.

Dated 27th August 1952.
17-8-1952

[Despatch Abstract.]

AUDIT REPORT - 1950-1951 - Elementary Education Fund - Municipal Council, Mangalore,- Recorded.

L.F. No. 38'14 Dated 4/8/52 Office of the Examiner of Local Fund Accounts, Mount Road, MADRAS. 2.

Sub: Audit report - E.E. funds - 1950-51 - Mangalore Municipality - replies.

Forwarded to the Secretary to Government, Education Department with copies of the Commissioner's replies and the resolution of the Municipal Council.

Para 4 of the Auditreport:- Specific sanction of Government for waiver of contribution is necessary-vide G.O. Rt. No.575 Education dated 31-12-51.

Enclosures:
Commissioner's Replies and Municipal Council's Resolution.

To
The Secretary to Government,
Education Department,
MADRAS.

Asst. Examiner of L.F.A.

SECOND ASSISTANT SECRETARY
3977 6
AUG 1952
EDUCATION DEPARTMENT

OFFICE OF THE MUNICIPAL COUNCIL
24 NOV 1951
MANGALORE

21395

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF TH MANGALORE MUNICIPAL COUNCIL FOR THE YEAR 1950-51.

me of Auditor:- Mr. C.W. Andrews, District Inspector of

Time taken for auditi-From 19-9-51 to 31-10-51.

The Office of Executive authority was held by Sri M. Sanjiva Tala from 1-4-50 to 21-5-5..

The receipts and payments during the year are shown in the annual account appended together with the opening and closing balance. The open ing balance in the cash book is in agreement with the closing balance of the previous year. A single cash book was maintained for both the genera and Elementary Education Fund during the year. The closing balance in the cash book agrees with the consolidated closing balance of various funds super abstract attached to the account for March 1951 and is in agr with t balance in the Treasury and Bank pass books after allowing for outstandin cheques and unremitted revenue in hand at the close of the year. The more important irregularities are detailed below. Irregulari... of a minor nature are detailed in the annual objection statement which should be treated as part of this report.

CONTRIBUTION FROM GENERAL FUND.

Against the contribution of Rs.35,000/- from General Account, ordinary, towards capital expenditure provided in G.O. No.MS.1004 Education, dated 27-3-50, passing orders on the budget estimate for 1950-51, and against capital expenditure of Rs.25,808/- a sum of Rs.11,000/- only was paid contribution.

SUPPLY OF ARTICLES TO A LOOM FOR USE IN ATTAVAR H.E. SCHOOL.

Voucher. 317/5-50 Paid to Sri Narayan Babu Rs.461-9-0. The quotation received from Sri K. Naravan Babu for supply of articles to a loom in Attavar H.E. School for Rs.461-9-0 was accepted by the contract committee in resolution No.3/3-5-50 and stamped agreement without date was obtained. supply was made and brought to account the amount was paid on Vr.317 on 4-5-50 when the bill was placed before the council. It decided in C.R. No.824(38), dated 28-10-50 to refer the matter to the contract committee. In C.R. No.1149, dated 9-12-50 the council accepted the recommendations of the contract committe embodied in resolution No.15/1-12-50 which were to the following effect.

As regards wood work i.e. items 5, 6, 9, 10, 15, & 19 the valuat Engineer was accepted and the contractor was required to Rs.150-8-0 and to replace two reeds and 5 shuttles. In respect

In respect of items 1. 4. 7. 8. 11. 12. 15. 16. 17. 18 the valuation of Councillor Sri D. Souza was accepted and the contractor was asked to refund excess of Rs.27-11-0. The recovery of the total excess of Rs.158-3-0 may be effected early and credit pointed out.

6. EXCESS PAYMENT.

In para 2 of G.O. No.2392, E. & P. H., dated 20-9-48 sanction was accorded to allow an increase of 25% on the basic pay prevailing immediately before the date of introduction of revised scale of pay to all menials paid from contingencies. The pay of conductresses and all full time and part time sweepers paid from the Elementary Education Fund were refixed in proceedings No. B.2/1775/49, dated 31-5-49. The concession allowed to in the above G.O. is not admissible for part time sweepers vide also para 2 of proceedings L.Dis. 24998-50, dated 20-9-50 of the Inspector of Municipal Council and Local Boards.

It was also noticed that the part time sweepers at Kapikadu and Muslim Girls' Schools were also paid for the vacation period. The total excess pay drawn by the 9 part time sweepers amounting to Rs.228-2-0 was ordered to be recovered in monthly instalments in proceedings No. 1775/49, dated 7-12-50 and a sum of Rs.84-2-0 was recovered leaving a balance of Rs.144/- to be recovered at the close of audit as detailed below. Action taken to recover the balance and how it is proposed to recover the amounts in the case of items 2, 3, 4, 5, & 6 who are reported to have left the services may be stated.

		Balance due on 25-9-50
1. Thukra	Part time sweeper, Kapikadu Elementary School	Rs. 4 0 0
2. Somu	" "	36 0 0
3. "	Bijey Elementary School.	33 0 0
4. Abdul Khader,	Jeppinamoguru.	36 7 0
5. A.D. Sonia,	Muslim Girls School.	6 9 0
6. Thangi	"	16 0 0
7. Bagri	Padavu Girls	12 0 0
		Rs.144 0 0

The result of audit may be considered satisfactory.

8. The gross receipts and charges of the year were Rs.1,54,181-3-9 and Rs.1,71,782-4-11 respectively.

9. Eleven objections as detailed below were pending settlement at the close of audit.

Year.	No. of items.	Amount.
1949-50	1	Rs. - -
1950-51	10	Rs.501-8-6
	11	501-8-6

Subramanyam,
Assistant Examiner of Local Fund Accounts,
Western Circle, Salem.

Forwarded to the Executive authority Mangalore Municipal Council in duplicate with the request that the report may kindly be returned within 2 months to the Dt. Inspector of Local Fund Accounts Mangalore with reply in triplicate duly approved by the Municipal Council for submission to Government

Duplicte copy of the final statement of audit of the Elementary Education Fund a/cs of Mangalore Municipal Council (31-3-1951) is forwarded to Secretary to Govt.

Duplicate copy of the final statement of audit of the Elementary Education Fund accounts of Mangalore Municipal Council (for the year ended 31st March 1951) is forwarded to the Secretary to Government Education Department, Madras with reference to rule 58(d) of Schedule IV of the Madras District Municipalities Act 1920. The original was forwarded to the Executive authority Mangalore Municipal Council in L.F. No.

/True copy/

for SUPERINTENDENT.

20/11

Examiner's Office,
Madras. 2.

TRJ/20-11.

[illegible] copy [illegible] Secretary

[illegible] Section [illegible] amounts of [illegible] ors, Municipal Council (for the year [illegible] 1921) be forwarded to [illegible] for tary to Government Department, [illegible] with reference to Rule 5e(d) of [illegible] Distribution Regulations, 1921". The original [illegible] to the Acting Secretary, Municipal Council [illegible].

\[illegible copy\]

[illegible] office.
Dtd. 2.

[illegible]

DRAFT REPLIES.

Para 4. The original budget for 1950-51 showed an opening balance of Rs.38,940/- Hence a sum of Rs.33,000/-was proposed to be transferred from General Funds to meet the proposed capital expenditure of Rs.71,220. But as the actual opening balance came down to Rs.11,576 and the expenditure incurred under capital amounted to Rs.25,808/-only it was found necessary to transfer only Rs.11,000/-as contribution from General Funds to Elementary Education - Capital. Approval of the council has since been obtained.

Para 5. The council in its resolution No.997 dated the 30th June 1951 resolved that in view of the legal position that Sri K.Narayanababu's tender was accepted by the contract committee he should refund a sum of Rs.50/-being the approximate cost of the difference of the materials supplied. A sum of Rs.50/-has been refunded by the contractor as per Misc.receipt No.1035 dated the 7th August 1951.

Para 6. Out of the sum of Rs.144/-shown as balance to be recovered as on 25th September 1950, a sum of Rs.59/- being the amount due from 3 of the ex-employees has been written off in council resolution No.19 dated 12th January 1952. The balance due from the remaining is being recovered and the credits will be pointed out at the next audit.

24-1-52. (sd) M.Sanjiva Talwar
Commissioner

(True copy)

Municipal Office, Mangalore,
Dated,the 8th June 1952.

M. Tirumalarao
Commissioner, M.M.

h/9-6

Extract from the proceedings of the Mangalore Municipal counc
dated the 31st May 1952.

Resolution No.840. COUNCIL resolution No.385 dated the 15th March 1952 referring the draft replies on the audit report on elementary education fund account of the municipality for 1950-51 to the committee consisting of Sri K.S.N.Adiga, Sri R.B.C.D.Andrade and J.B.D.Souza and the report of the committee thereon.

Draft replies approved.

sd.L.C.Pais
Chairman, M.C.

/True extract/

Manager

ANNUAL ACCOUNT OF RECEIPTS AND CHARGES OF THE ELEMENTARY EDUCATION FUND ACCOUNT OF THE MANGALORE MUNICIPALITY FOR THE YEAR 1950-'51.

Head of accoun	Actuals for the year 1950-51.	Final budget appropriation.
RECEIPTS - ORDINARY.	Rs.	Rs.
Opening Balance. .	39165- 2- 8	61588- 0- 0
1. Education tax - Gross collections Deduct collection charges.	62425-12- 2	63580- 0-0
2. Fines and penalties under the Ele. Education Act.		
3. Income from investments etc.,		
4. Schools fees.		
5. Contributions.		
6. Other receipts.	852-12- 6	450- 0-0
7. Government Grant. (i) Under Sec.37 of Ele.Edn. Act.	59929-13- 0	49178- 0-0
(ii) Under proviso to Sec.37 -do-	16738- 0-0	16740- 0-0
8. Contribution from the General Account - (a) For payment of temp. allowance of Rs.4/ (b)For other purposes.		
9. Investments realised.		
10. Advance recovered Deduct refunds -	765- 1-11	250- 0-0
Deduct amount transferred to Capital.		
Total ..	139181- 3- 9	129698- 0-0
Add amount relating to Endowments shown under H.Endt. Acctt.		
Grand Total ..	139181- 3-9	129698- 0-0
CAPITAL.		
1. Government Grants	4000- 0-0	
2. Contributions		
3.Loans		
4. Contributions from Gl.Acct.Ordinary	11000- 0-0	33000- 0-0
5. Investments realised		
6. Add amount transferred from Ordinary		
Total	15000- 0-0	33000- 0-0
Add amount relating to Endowments shown under H.Endt.Account		
Grand Total	15000- 0-0	33000- 0-0
Total receipts - Ordinary and Capital	154181- 3- 9	162698- 0-0
Grand total including opening balance	193346. 6- 5	224286- 0-0

EXPENDITURE - ORDINARY.

Staff Salaries and Allowance - Masters.- Pay	75936-15- 0	120080- 0-0
Dearness allowance	39283- 0- 0	
House Rent allowance	7580-12- 0	
Clerks and servants.- Pay	604-12- 0	
Dearness allowance	600- 1-0	9220- 0-0
House Rent allowance	83- 6- 0	
Contribution to Provident Fund.	4461- 8- 0	4300- 0-0
Bonus Fund	156- 0- 0	230- 0- 0
Travelling allowance		
Collection charges	2273- 0-0	2450- 0- 0
2. Contingencies and equipment Contingencies - House rent	3241- 8- 0	3200- 0- 0
Other items	3060- 2- 8	8360- 0-.0
Dearness allowance	3215- 5 -0	
Equipment		
Furniture and Apparatus	1095-13- 0	2000- 0- 0
Library books and Maps	439-12- 0	100- 0- 0
Other items		100- 0- 0
3. Prizes and scholarships		
4. Repairs to buildings.	2942- 6- 3	3000- 0- 0
5. Interest on and repayment of debt.		
6. Investments made.		
7. Advance recoverable.		
Total.	145974- 4-11	153040- 0- 0
Add amount relating to endowments shown under H.Endowments Acctt.		
Grand Total	145974- 4-11	153040- 0-0
Capital.		
1. Lands and Buildings.	23933- 0- 0	68220- 0- 0
2. Equipment:- (i) Furniture and Apparatus	1875- 0- 0	3000- 0-0
(ii) Library Books and Maps		
(iii) Investments made		
(iv) Other items.		
Total	25808- 0- 0	71220- 0-0
Add amount relating to endowments shown under H.Endowments Account.		
Grand total	25808- 0-0	71220- 0- 0
Total ordinary and Capital	171782- 4-11	224260- 0-0
Closing balance	21564- 1- 6	26- 0-0
Grand total including closing balance	193346- 6- 5	224286- 0-0

Permitted to increase provision under expenditure ordinary from Rs. 153,040 to Rs. 155,300 vide para 2 (1) of G.O.Ms.No.1111.E.D./24-4-195[illegible]

Dt.Inspector of L.F.
Accounts, South Kanara.

6/26/7